IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE THIRTIETH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15454 of 2004

Between:

M/s. Escorts Construction Equipment Ltd., P.No. 160, 1st Floor, S.P. Road, Secunderabad rep. by its Business Manager, Sri V.K.S. Ramesh.

..... PETITIONER

AND

1 The Commercial Tax Officer, Saroornagar Circle, Hyderabad.
2 The Regional Vigilance & Enforcement Officer, Hyderabad Rural,

Hyderabad.
3 The Appellate Dy. Commissioner (CT) Hyderabad Rural Division, Hyderabad.
4 The Addl. Commissioner (CT) (Legal), Hyderabad.
5 The Dy. Commercial Tax Officer, Saroornagar Circle, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue a Writ or Order or direction particularly one in the nature of Writ of Certiorari after calling for the records and quash the Form No.1 issued by the fifth respondent dt. 26.8.2004 and grant stay of collection of the balance disputed tax of Rs. 23,27,110/- arising in pursuance of the stay rejection order of the third respondent dt. 2.8.2004 for the year 2003-2004 pending disposal of the appeal before the third respondent.

Counsel for the Petitioner:MR.SKRISHNA MURTHY, Advocate.
Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the stage of admission, made the following :

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ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that the petitioner shall pay Rs.10,00,000/- (Rupees Ten lakhs) within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

30th August, 2004.

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(S.ANANDA REDDY, J)

N.B:-

Wire at party's cost.

(B/o)

ajr

To

1 The Commercial Tax Officer, Saroornagar Circle, Hyderabad.
2 The Regional Vigilance & Enforcement Officer, Hyderabad Rural,

Hyderabad.
3 The Appellate Dy. Commissioner (CT) HYderabad Rural Division, Hyderabad.
4 The Addl. Commissioner (CT) (Legal), Hyderabad.
5 The Dy. Commercial Tax Officer, Saroornagar Circle, Hyderabad.

6 Two C.Cs. to the Government Pleader for Commercial Taxes, High

Court Buildings, Hyderabad (O.U.T)

7 Two C.D. copies.